



**PUBLIC NOTICE AND AGENDA  
Uniformity Committee Meeting  
Marriott Salt Lake City Downtown  
Salt Lake City, Utah**

**July 27-28, 2003**

***Sales and Use Tax Subcommittee  
Sunday, July 27, 2003  
1:00 PM—5:00 PM (Mountain Time)***

**I. Welcome and Call to Order**

**II. Public Comment Period**

**III. Roundtable Discussion\* (*come prepared to share your State's multistate sales tax issues, including any plans for adopting current Commission uniformity recommendations*)**

**IV. Reports and Updates on Current Sales and Use Tax Subcommittee Projects**

**A. *Sales and Use Tax Priority***

1. Leasing Transactions: Discussion of latest draft, including coordinating efforts with the SSTP, and possible referral to Uniformity Committee
2. Sales of Services: Discussion of sourcing rule developed by SSTP
3. Uniformity Policy Goals, Work Objectives and Timeline

**B. *Telecommunications***

1. Report on Internet Tax Freedom Act extension.

**C. *Electronic Commerce***

1. Streamlined Sales Tax Project

**V. Discussion of MTC State Tax Compliance Initiative**

**VI. Dialogue Day Topics**

**VII. Adjournment**

---

\*The roundtable discussion item is scheduled as an open session. However, States may request to close the session for specific items involving confidential taxpayer information or for deliberation on pending or anticipated litigation. See Multistate Tax Commission Public Participation Policy Sections 15(c) and (f). If a State requests a closed session, the reason will be specified and will be pursuant to the MTC's public participation policy.

## ***Income and Franchise Tax Subcommittee***

***Monday, July 28, 2003***

***8:00 AM - 1:00 PM (Mountain Time)***

### **I. Welcome and Introductions**

### **II. Public Comment Period**

### **III. Roundtable Discussion\* (*come prepared to share your State's multistate income tax issues, including any plans for adopting current Commission uniformity recommendations*)**

### **IV. Reports and Updates on Ongoing Income and Franchise Tax Subcommittee Projects**

#### ***A. Report on Public Hearing & Bylaw 7 Processes***

1. Uniform Reporting of Federal Changes (Joint Project with AICPA)
2. Definition of Business/Nonbusiness Income
3. Pass-through Entities - Composite Return Project
4. Definition of a Unitary Business

#### ***B. Pass-through Entities***

1. Next Project - Decision Item
  - a. Multistate Reporting by Member on Single Form;
  - b. State Tax Deduction v. Tax Credit, i.e., double benefit
2. Goals, Work Product and Timeline

#### ***C. State Jurisdiction to Levy Business Activity Taxes with Respect to Multistate Enterprises***

1. Report on Federal Proposals to Restrict State Jurisdiction

### **V. Identification of New Projects**

- A. Combined Reporting Regulation***
- B. Insurance Deregulation***
- C. Telecommunication Issues***
- D. Apportionment Guide for Energy Companies***

### **VI. Discussion of MTC State Tax Compliance Initiative**

### **VII. Dialogue Day Topics**

### **VIII. Adjournment**

---

\*The roundtable discussion item is scheduled as an open session. However, States may request to close the session for specific items involving confidential taxpayer information or for deliberation on pending or anticipated litigation. See Multistate Tax Commission Public Participation Policy Sections 15(c) and (f). If a State requests a closed session, the reason will be specified and will be pursuant to the MTC's public participation policy.

***Full Uniformity Committee***  
***Monday, July 28, 2003***  
***2:00 PM—4:00 PM (Mountain Time)***

**I. Welcome and Call to Order**

**II. Approval of Minutes of March 2003 Meeting**

**III. Public Comment Period**

**IV. Executive Committee Liaison Report and Commentary**

**V. Executive Director's Report**

- Key Developments Affecting Multistate Taxation
- Commission Activities

**VI. Preview of Meeting on Improving State Tax Compliance and Annual Meeting Seminar**

**(Income/Franchise Tax Segment)**

**VII. Reports/Discussions of Current Income/Franchise Tax Projects**

**VIII. Possible Action Items**

*(Action items may include any item from the agenda for the income and franchise tax subcommittee)*

**(Sales/Use Tax Segment)**

**IX. Reports/Discussions of Current Sales/Use Projects**

**X. Possible Action Items**

*(Action items may include any item from the agenda for the sales and use tax subcommittee)*

**(Cooperative Uniformity Efforts and Other Matters)**

**XI. Reviewing Statements of Uniformity Policy Goals, Work Objectives and Timeline**

**XII. New Business**

**XIII. Dialogue Day Topics**

**XIV. Training Needs**

**XV. Adjournment**

Additional information on this meeting and agenda may be secured from René Y. Blocker, Multistate Tax Commission, 444 North Capitol Street, N.W., Suite 425, Washington, D.C. 20001-1538  
Telephone: (202) 624-8699, Fax: (202) 624-8819, E-mail: rblocker@mtc.gov.